

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Blackford County Schools (0515)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$435,227	\$470,538	\$514,058	n/a	18%	9%
	11100 Regular Programs; Elementary	\$2,233,105	\$2,669,501	\$2,498,720	\$3,130,939	40%	17%	25%
	11200 Regular Programs; Middle/Junior High	\$1,720,335	\$1,877,708	\$1,835,282	\$2,163,370	26%	15%	18%
	11300 Regular Programs; High School	\$1,713,255	\$2,042,810	\$2,082,184	\$2,356,253	38%	15%	13%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$32,400	\$0	\$57,800	n/a	78%	n/a
	11430 Vocational Education; Distributive Education	\$38,974	\$1,150	\$0	\$0	-100%	-100%	n/a
	11450 Vocational Education; Consumer and Homemaking	\$76,975	\$80,328	\$90,909	\$104,935	36%	31%	15%
	11470 Vocational Education; Business Education	\$0	\$0	\$34,590	\$39,002	n/a	n/a	13%
	11480 Vocational Education; Industrial Education A	\$46,458	\$0	\$0	\$0	-100%	n/a	n/a
	11590 Other Vocational Education Programs	\$18,208	\$0	\$0	\$0	-100%	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$45,010	\$0	\$0	\$0	-100%	n/a	n/a
	11910 Other Regular Programs; Competency Testing	\$12,262	\$5,272	\$2,712	\$21,424	75%	306%	> 500%
	11920 Other Regular Programs; Project 4R	\$27,898	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$61,420	\$14,432	\$14,432	\$2,980	-95%	-79%	-79%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$20,429	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$144,708	\$185,635	\$193,163	\$147,633	2%	-20%	-24%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$42,262	\$44,115	\$53,581	n/a	27%	21%
	12230 Mental Disabilities; Severe Mental Disabilities	\$26,197	\$49,987	\$62,664	\$97,784	273%	96%	56%
	12310 Physical Impairment; Orthopedic Impairment	\$3,300	\$0	\$0	\$0	-100%	n/a	n/a
	12320 Physical Impairment; Multiple Disabilities	\$19	\$0	\$600	\$0	-100%	n/a	-100%
	12350 Physical Impairment; Homebound	\$6,527	\$2,975	\$6,272	\$14,891	128%	401%	137%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$46,842	\$67,260	\$59,100	\$70,297	50%	5%	19%
	12520 Culturally Different; Compensatory	\$6,663	\$0	\$0	\$3,000	-55%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$332,157	\$402,769	\$372,631	\$165,864	-50%	-59%	-55%
	12610 Learning Disability	\$0	\$0	\$0	\$339,950	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$12,749	\$10,372	\$0	\$5,871	-54%	-43%	n/a
	12810 Special Education Preschool	\$89,334	\$85,684	\$80,972	\$107,643	20%	26%	33%
	12900 Other Special Programs	\$1,792	\$67,301	\$72,139	\$146,361	> 500%	117%	103%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$1,040	\$1,644	\$1,372	\$1,384	33%	-16%	1%
	14100 Summer School Programs; Elementary	\$50,953	\$29,021	\$39,547	\$42,738	-16%	47%	8%
	14300 Summer School Programs; High School	\$6,452	\$28,538	\$21,256	\$19,175	197%	-33%	-10%
	16100 Remediation Testing	\$57,050	\$13,387	\$12,534	\$2,920	-95%	-78%	-77%
	16200 Preventive Remediation	\$132,266	\$73,540	\$48,794	\$5,873	-96%	-92%	-88%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$10,391	\$24,564	\$11,637	\$4,865	-53%	-80%	-58%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$46,556	\$73,409	\$117,287	\$82,841	78%	13%	-29%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$123,751	\$42,998	\$43,967	\$46,214	-63%	7%	5%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$92,832	\$171,509	\$114,269	\$159,520	72%	-7%	40%
	22220 Library/Media Services; School Library	\$193,999	\$206,046	\$214,217	\$224,810	16%	9%	5%
	22230 Library/Media Services; Audiovisual	\$0	\$151	\$133	\$161	n/a	7%	21%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$11,822	\$0	\$0	n/a	-100%	n/a
	22290 Library/Media Services; Other Educational Media Services	\$5,769	\$5,244	\$775	\$0	-100%	-100%	-100%
	24100 Office of The Principal	\$525,137	\$677,286	\$719,252	\$843,793	61%	25%	17%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$133,428	\$222,612	\$124,766	\$145,289	9%	-35%	16%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$23,028	\$371	\$0	\$14	-100%	-96%	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$309,896	\$477,897	\$493,905	\$223,851	-28%	-53%	-55%
<b>Student Academic Achievement Total</b>		<b>\$8,376,735</b>	<b>\$10,133,111</b>	<b>\$9,884,732</b>	<b>\$11,367,514</b>	<b>36%</b>	<b>12%</b>	<b>15%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$250	\$10,821	\$2,000	\$1,179	372%	-89%	-41%
	21120 Attendance and Social Work Services; Attendance Services	\$4,390	\$27,764	\$19,877	\$26,042	493%	-6%	31%
	21130 Attendance and Social Work Services; Social Work Services	\$25,892	\$31,632	\$35,208	\$69,108	167%	118%	96%
	21140 Attendance and Social Work Services; Pupil Accounting	\$694	\$0	\$0	\$0	-100%	n/a	n/a
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$441	\$2,907	\$6,580	n/a	> 500%	126%
	21220 Guidance Services; Counseling Services	\$176,012	\$214,541	\$222,166	\$274,940	56%	28%	24%
	21320 Health Services; Medical Services	\$0	\$0	\$0	\$528	n/a	n/a	n/a

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	21340 Health Services; Nurse Services	\$48,379	\$76,782	\$81,678	\$94,822	96%	23%	16%
	21390 Health Services; Other Health Services	\$0	\$5,798	\$6,328	\$5,410	n/a	-7%	-15%
	21420 Psychological Testing	\$58,684	\$53,273	\$54,189	\$69,678	19%	31%	29%
	21810 Special Education Administration; Service Area Direction	\$0	\$15,227	\$0	\$0	n/a	-100%	n/a
	21890 Special Education Administration; Other Special Education Administration	\$55,047	\$40,264	\$111,381	\$72,208	31%	79%	-35%
	22110 Improvement of Instruction; Service Area Direction	\$69,586	\$64,199	\$67,123	\$70,344	1%	10%	5%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$22,971	\$19,505	\$6,001	\$11,177	-51%	-43%	86%
	22130 Improvement of Instruction; Instructional Staff Training	\$61,727	\$100,779	\$188,112	\$174,258	182%	73%	-7%
	23110 Board of Education; Service Area Direction	\$22,796	\$18,745	\$20,189	\$13,096	-43%	-30%	-35%
	23190 Board of Education; Other Governing Body Services	\$1,653	\$5,705	\$5,115	\$5,122	210%	-10%	0%
	23210 Executive Administration; Office of The Superintendent	\$178,363	\$231,514	\$239,076	\$319,163	79%	38%	33%
	23220 Executive Administration; Community Relations	\$567	\$34,604	\$36,585	\$37,414	> 500%	8%	2%
	23290 Executive Administration; Other Executive Administration Services	\$2,559	\$925	\$1,038	\$5,989	134%	> 500%	477%
	24900 Other Support Services, School Administration	\$48,270	\$223,488	\$183,614	\$147,561	206%	-34%	-20%
	25750 Personnel Services; Health Services	\$1,099	\$4,212	\$1,392	\$132	-88%	-97%	-91%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$233,241	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$15,810	\$16,244	\$8,239	n/a	-48%	-49%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$196,683	\$206,663	\$90,483	n/a	-54%	-56%
<b>Student Instructional Support Total</b>		<b>\$778,940</b>	<b>\$1,392,712</b>	<b>\$1,506,886</b>	<b>\$1,736,714</b>	<b>123%</b>	<b>25%</b>	<b>15%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$22,833	\$8,804	\$11,474	\$15,246	-33%	73%	33%
	23160 Board of Education; Promotion Expenses	\$3,437	\$3,016	\$4,479	\$3,044	-11%	1%	-32%
	23230 Executive Administration; Staff Relations and Negotiations	\$3,948	\$6,678	\$2,456	\$3,334	-16%	-50%	36%
	25110 Fiscal Services; Office of The Business Manager	\$42,337	\$65,128	\$67,574	\$77,863	84%	20%	15%
	25150 Fiscal Services; Payroll Services	\$0	\$15,808	\$16,188	\$0	n/a	-100%	-100%
	25160 Fiscal Services; Financial Accounting	\$2,481	\$792	\$2,182	\$2,292	-8%	189%	5%
	25191 Other Fiscal Services; Refund of Revenue	\$6,512	\$974	\$4,807	\$6,739	3%	> 500%	40%
	25199 Other Fiscal Services; Other	\$10	\$0	\$0	\$0	-100%	n/a	n/a
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$40,182	\$44,574	\$46,834	\$45,233	13%	1%	-3%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$8,267	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$113,130	n/a	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$4,936	\$25,076	\$25,840	\$32,841	> 500%	31%	27%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,167,592	\$1,557,883	\$1,582,446	\$1,849,246	58%	19%	17%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$12,199	\$52,449	\$49,623	\$32,450	166%	-38%	-35%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$129,512	\$258,302	\$207,588	\$224,527	73%	-13%	8%
	26499 2007 Account Code - Other	\$0	\$8,000	\$4,000	\$4,594	n/a	-43%	15%
	26600 Operation and Maintenance of Plant Services; Security Services	\$1,153	\$1,153	\$1,440	\$1,620	41%	41%	13%
	26700 Operation and Maintenance of Plant Services; Insurance	\$126,412	\$259,356	\$212,471	\$202,291	60%	-22%	-5%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$8,957	\$5,508	\$13,144	\$3,921	-56%	-29%	-70%
	27010 Student Transportation; Service Area Direction	\$59,286	\$28,387	\$27,876	\$34,982	-41%	23%	25%
	27100 Student Transportation; Vehicle Operation	\$346,205	\$325,458	\$338,270	\$428,919	24%	32%	27%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$110,338	\$101,020	\$117,771	\$151,892	38%	50%	29%
	27400 Student Transportation; Purchase of School Buses	\$49,200	\$132,578	\$215,720	\$168,910	243%	27%	-22%
	27500 Student Transportation; Insurance on Buses	\$15,250	\$38,950	\$15,084	\$19,046	25%	-51%	26%
	27700 Student Transportation; Contracted Transportation Services	\$902	\$761	\$1,300	\$1,368	52%	80%	5%
	27900 Student Transportation; Other Student Transportation Services	\$587	\$0	\$0	\$4,421	> 500%	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$19,212	\$23,419	\$26,212	\$26,773	39%	14%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$199,216	\$294,437	\$288,761	\$326,459	64%	11%	13%
	31300 Food Services Operations; Food Delivery	\$6,363	\$7,678	\$7,721	\$8,581	35%	12%	11%
	31400 Food Services Operations; Food Purchases	\$314,265	\$358,381	\$389,810	\$438,049	39%	22%	12%
	31900 Other Food Services	\$18,609	\$50,462	\$66,909	\$86,007	362%	70%	29%
	33400 Athletic Coaches	\$179,252	\$183,389	\$190,128	\$216,524	21%	18%	14%
	33990 Other Community Services; Other	\$0	\$22,610	\$11,924	\$30,934	n/a	37%	159%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$29,868	\$23,173	\$60,678	n/a	103%	162%
<b>Overhead and Operational Total</b>		<b>\$2,891,186</b>	<b>\$3,910,900</b>	<b>\$3,973,204</b>	<b>\$4,630,181</b>	<b>60%</b>	<b>18%</b>	<b>17%</b>

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$206,812	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$775,111	\$85,528	\$13,123	\$12,841	-98%	-85%	-2%
	45100 Building Acquisition, Construction and Improvements	\$0	\$55,673	\$229,263	\$30,817	n/a	-45%	-87%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$294,254	\$261,908	\$254,843	n/a	-13%	-3%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$18,383	\$53,202	\$17,929	n/a	-2%	-66%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$376,953	\$245,065	\$286,439	\$238,940	-37%	-2%	-17%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$127,780	\$0	\$0	\$0	-100%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$294,633	\$384,503	\$133,602	n/a	-55%	-65%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$90,968	\$0	\$253,448	n/a	179%	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,106,250	\$2,371,500	\$2,365,000	\$1,954,500	77%	-18%	-17%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$416,000	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$2,592,906</b>	<b>\$3,456,003</b>	<b>\$3,593,439</b>	<b>\$3,312,918</b>	<b>28%</b>	<b>-4%</b>	<b>-8%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$136,937	\$150,033	\$156,468	\$77,478	-43%	-48%	-50%
	26492 2007 Account Code - Social Security	\$714,857	\$828,952	\$831,458	\$394,974	-45%	-52%	-52%
	26494 2007 Account Code - Group Insurance	\$1,114,863	\$1,816,222	\$1,393,002	\$858,331	-23%	-53%	-38%
	26496 2007 Account Code - Unemployment Compensation	\$1,847	\$4,434	\$2,273	\$7,592	311%	71%	234%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$75,565	\$454,228	\$459,781	\$180,217	138%	-60%	-61%
<b>prorated Total</b>		<b>\$2,044,069</b>	<b>\$3,253,869</b>	<b>\$2,842,982</b>	<b>\$1,518,592</b>	<b>-26%</b>	<b>-53%</b>	<b>-47%</b>
<b>Not Categorized</b>								
	25294 1998 Account Code - F.I.C.A. Service Charge	\$666	\$0	\$0	\$0	-100%	n/a	n/a
<b>Not Categorized Total</b>		<b>\$666</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>	<b>n/a</b>	<b>n/a</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$9,857,870	\$12,699,777	\$12,121,027	\$12,524,049	27%	-1%	3%	59.1%	57.3%	55.6%	55.5%
Student Instructional Support	\$904,002	\$1,596,541	\$1,689,898	\$1,850,670	105%	16%	10%	5.4%	7.2%	7.8%	8.2%
Overhead and Operational	\$3,329,057	\$4,394,274	\$4,396,879	\$4,878,281	47%	11%	11%	20.0%	19.8%	20.2%	21.6%
Nonoperational	\$2,592,906	\$3,456,003	\$3,593,439	\$3,312,918	28%	-4%	-8%	15.5%	15.6%	16.5%	14.7%
Not Categorized	\$666	\$0	\$0	\$0	-100%	n/a	n/a				
<b>Grand Total</b>	<b>\$16,684,501</b>	<b>\$22,146,596</b>	<b>\$21,801,242</b>	<b>\$22,565,918</b>	<b>35%</b>	<b>2%</b>	<b>4%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>64.5%</b>	<b>64.6%</b>	<b>63.3%</b>	<b>63.7%</b>